

**United States Bankruptcy Court
District of Massachusetts**

In re **Comfort Bedding & Furniture, Inc.**

Debtor(s)

Case No.
Chapter

11

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Errol L. Rick**, declare under penalty of perjury that I am the **President** of **Comfort Bedding & Furniture, Inc.**, and that the following is a true and correct copy of the resolutions adopted by the Shareholders and Board of Directors of said corporation at a special meeting duly called and held on the 24th day of June, 2011.

"Whereas, it is in the best interest of this corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Errol L. Rick, President** of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter **11** voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that **Errol L. Rick, President** of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that **Errol L. Rick, President** of this Corporation is authorized and directed to employ **Robert L. O'Brien 653806**, attorney and the law firm of **Robert L. O'Brien** to represent the corporation in such bankruptcy case."

Date **June 24, 2011**

Signed /s/ Errol L. Rick
Errol L. Rick

Resolution of Board of Directors
and
Shareholders
of
Comfort Bedding & Furniture, Inc.

DATED JUNE 24, 2011

Whereas, it is in the best interest of this corporation to file a voluntary petition in the the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that Errol L. Rick, President of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a chapter 11 voluntary bankruptcy case on behalf of the corporation; and

Be It Further Resolved, that Errol L. Rick, President of this Corporation is authorized and directed to appear in all bankruptcy proceedings on behalf of the corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the corporation in connection with such bankruptcy case, and

Be It Further Resolved, that Errol L. Rick, President of this Corporation is authorized and directed to employ Robert L. O'Brien 653806, attorney and the law firm of Robert L. O'Brien to represent the corporation in such bankruptcy case.


Date June, 2011

Signed


Errol L. Rick, Director & Beneficiary & co-Trustee of
Errol L. Rick QSST, Shareholder & as Individual
shareholder

Date June, 2011

Signed


Lawrence N. Whiman, Director

Date June, 2011

Signed


Shari Whiman, Beneficiary & co-trustee of Shari
Whiman QSST, Shareholder

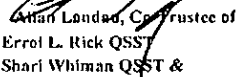
Date June, 2011

Signed


Richard Rocci, Sr., Director & Beneficiary & co-Trustee
of Richard Rocci, Sr. QSST, Shareholder

Date June, 2011

Signed


Atan Landau, Co-Trustee of
Errol L. Rick QSST
Shari Whiman QSST &
Richard Rocci, Sr. QSST
Shareholders